No. 265. VAN DYKE ET AL. *v.* WISCONSIN TAX COMMISSION ET AL.; and

No. 266. FIRST WISCONSIN TRUST CO., TRUSTEE, *v.* SAME. Appeals from the Supreme Court of Wisconsin.

* For decisions on applications for certiorari, see *post*, pp. 623, 644; for rehearing, *post*, p. 723. For cases disposed of without consideration by the Court, *post*, p. 720.

October 14, 1940. *Per Curiam:* The motions to affirm are granted, and the judgments are affirmed. *Pearson* v. *McGraw*, 308 U. S. 313. *Messrs. Douglass Van Dyke* and *George D. Van Dyke* for appellants. *Messrs. John E. Martin*, Attorney General of Wisconsin, and *Harold H. Persons*, Assistant Attorney General, for appellees. Reported below: 235 Wis. 128; 292 N. W. 313.